

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
October 25, 2018
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: L. Samuel Williams, Jr., CPA; President; Jeffrey J. Truitt, Esq., Vice President (via telephone); Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; Wm. Hunter Cook, CPA; Gary R. Massey, CPA; and Michael S. Massey, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Manager; Jean Marie Small, Professional Standards Specialist; Buck Winslow; Licensing Manager; and Nathan Standley, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Mark Sotichack, CPA, COO, NCACPA; and Sgt. J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Williams called the meeting to order at 10:01 a.m.

MINUTES: The minutes of the September 17, 2018, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The September 2018 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Mr. Brooks reminded everyone of the upcoming NASBA Annual Meeting in Scottsdale, AZ.

Mr. Brooks provided the Board members with a copy of the AICPA Peer Review Program Annual Report on Oversight for their information.

Mr. Cook reported on his attendance at the Fall Council Meeting of the AICPA at Amelia Island, GA, on October 21-23, 2018.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Cook provided an update on the first meeting of the Joint CPE Task Force with the NCACPA.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Winstead moved and the Board approved the following recommendations of the Committee:

Case Nos. C2016105-1 and C2016105-2 - Elizabeth K. Gomes, CPA and Elizabeth Keel Gomes, PLLC - Approve the signed Consent Order (Appendix I).

Case No. C2018319 - Patrick M. Milburn, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2018320 - Denise C. Sawyer, CPA - Approve the signed Consent Order (Appendix III).

Case No. C2018068 - Joseph D. Reid, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2018380 - Etim Udoh - Approve a Notice of Hearing for January 28, 2019 at 10:00 a.m.

Case Nos. C2018121 and C2018132 - Close the cases without prejudice.

Case No. C2018276 - Close the case without prejudice.

Case No. C2018291 - Close the case without prejudice.

Case No. C2018322 - Close the case without prejudice.

Case No. C2018323 - Close the case without prejudice.

Case Nos. C2018345-1 and C2018345-2 - Close the cases without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:

Mr. M. Massey moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Shurn Robert Chapman

Anne Wei Prigl

Original Certificate Applications - The Committee recommended that the Board approve the following:

Ebony Ann Aiken
Ayra Leigh Ajel
Carolyn Hannaway Albright
Lynsey Nicole Bell
Sarah Virginia Benton
Shannon Lee Berry
Alexandra Lee Brink
Gregory Scott Brown
Brendan Lee Cash
Shurn Robert Chapman
Alexandra Vanessa Collins
Daniel Jeffrey Cornelison
Carolyn Leann Dignan
Bradley Jonathan Faber
Bradley Delano Fitter
Chelsi Renae Haefele
Brittany Elizabeth Hamilton
Morgan Kaye Harris
Daniel Joseph Hayes, III
Dana Kathryn Heinicke
Summer Ann Holt
Lucas Ryan Hyde

Hamilton Sherrod James
David William Kaylor
Collin Edward King
Laurie Ann Komasara
Ho Yik Lau
Matthew Leary
Jodi Allison Lewis
Jeremy Jon-Charles Lineberger
Reid Radford Livingston
Mark Patrick Loyd
Madison Anne McDonald
Patrick Daniel McFarland
Carter Shuford McKaughn
Breanna Fay McShea
Rohak Jaswantlal Mehta
Jack Allen Melhorn
Nora Elizabeth Merriman
Kara Ann Meyer
Gregory Brett Miclat
Stephen Joseph Montani
Olivia Raye Moody
Stuart Allen Moody, Jr.

Stacy Kay Mroz
Mikhail Nazareth
Marina Nesic
Tiffany Rose Pearce
Christina Lynn Peck
Jeffrey Stuart Phillips
Tyler James Pratt
Anne Wei Prigl
Daniel Serratos Prudencio
Jonathan Robert Reda
Joshua Aaron Reed
Hilarie Anne Rodenhizer
Matthew Brett Rodewald
Zachary Owen Schumacher
Taylor Elizabeth Seal

Charles Alan Shelton, II
Sean Taylor Simmons
Jennifer Curington Smith
Marie Brasington Starnes
Benjamin Daniel Sutherland
Taylor Leann Tibbs
Kristin Nicole Wagoner
Beibei Wang
Trevor Michael Warren
Travis Aaron Weaver
Scott Andrew Weiss
Paul George Willoughby, III
Cassandra Faye Wilson
Stephen Andrew Yokim

Staff reviewed and recommended approval of the original application submitted by Heather Leigh Deyarmin. Ms. Deyarmin failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Elisabeth Marie Henderson. Ms. Henderson failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Charles Bradley King. Mr. King failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Emily Best Robbins. Ms. Robbins failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Brian Patrick Alderson
Kathryn M. Amberg
David Ryan Anderson
Dennis Lee Anderson
Mark Musheg Arakelyan
Nikita Tiffany Bactee
Chad Alan Barba

Michael Paul Beaver
John Richard Behme
Kathleen E. Blake
Claire Estelle Blanton
Andrew James Bosserman
John Thomas Bower
Kennard S. Brackney, Jr.

Richard L. Braman, Jr.
Jessica Owens Brown
Giang T. Bui
Derek Allen Bungard
Christopher Donald Callahan
Christina Rene Campbell
Rubing Chen
Robert LeBlond Cherry
Hiu To Cheung
Megan Jane Clayton
Arlene Groden Cohen
Patrick James Collins
Gema Catalina Colón-Albiñana
Sharlemagne B. Cook
Jeffrey Alan Crawford
Catherine Lucille Daubek
Madeline Marie Dean
Anita Grace Doll
Paul Aime Dussault, Jr.
Tracy June Dye
Tammy Lee Edington
Darius Shawn Edwards
Madison Lee Evans
Bradley Thomas Falkiewicz
Jessica Lea Fine
William Allan Forbes
Brendan Anthony Garay
Kim D. Garcia
Caryn B. Giblin
Mihaela Gorciu
Karl H. Graf
Scott Graykowski
Michael James Hadden
Emily Anne Haggard
Christopher Brian Haile
Vladimir Alexandrov Haralambiev
Pauline Frances Haran
Celina Sasha Haver
Justin Bryce Higbee
Nathaniel Ryan Hill
Deborah Lynn Hobart
Mary Martin Hogan
Brice Paul Humpolick
Ruth Marie Huster
Anna S. Inochkina
Alexander Baldwin Ivancic
June Bretz Jebram
Daniel Aaron Johnston
Tathiana Anayanci Jones
Brittany McDine Kambur

Lauren Elisabeth Kantor
Aaron Daniel Kees
Kristin Elizabeth LaBella
Robert Ronald Labenski
Thomas Joseph Landis
Mark Conrad Ledman
John Dustin Luchuck
Meghan Elizabeth Zettlemoyer Ludwig
Wesley Walden Lyon, II
Michelle Leigh Malenick
Kimberly Ann Maples
Leo David Martinez
Siobain Caitlyn McIlvain
Shawaunna O'Kara Middleton
Kristen Leanne Noel
William Leo O'Mara
Karen Victoria Peck
Andrew Michael Pickering
Lauren Elizabeth Plowman
Kenton William Porter
James Robert Pratt, Jr.
Lavanya Ramachandran
Charles Edward Ratz
Cynthia Karin Reeder
Elizabeth Anne Runser
Krystina Lynn Rusch
William Newman Ruth
David Cahir Ryan
Ian Matthew Santell
Maitri Sagar Saraiya
Vinamra Sawhney
Carol Louise Sell
Ryan Austin Sherman
Robert Charles Smith
Jordan John Sourwine
Shaina Katherine Spears
Brian Christopher Tamoney
Nicholas John Tarasovitch
Vivian Jo Thompson
Robert James Toler
Caitlin Elizabeth Townsend
Debora L. Whitehead
Michael Scott Williams
Tyrone Sherard Williamson
David Edward Wilson
Ann Wilson Woody
Kevin Thomas Wren
Peter Jordan Zender
Charles Robert Zinn

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Debora L. Whitehead, T10674
Brittany McDine Kambur, T10675
Clarissa Doral Wilkerson, T10676
Ryan Austin Sherman, T10677
Nicholas John Tarasovitch, T10678
Vivian Jo Thompson, T10679
Deborah Lynn Hobart, T10680
Brian Christopher Tamoney, T10681
James Robert Pratt, Jr., T10682
John Richard Behme, T10683
Nathaniel Ryan Hill, T10684
Leo David Martinez, T10685
Madeline Marie Dean, T10686
Charles Edward Ratz, T10687
Curtis Randal Ladig, T10688
Juanita Denise Brooks, T10689
Michael Scott Williams, T10690
Lavanya Ramachandran, T10691
Caitlin Elizabeth Townsend, T10692
Sara Kathleen Harris, T10693
Karen Victoria Peck, T10694
Robert James Engelking, T10695
Paul August Buckle, T10696
Michael Aversano, T10697
Arlene Groden Cohen, T10701
Tammy Lee Edington, T10702
Pauline Frances Haran, T10703
Thomas Joseph Landis, T10704
John Thomas Bower, T10705
Kathryn M. Amberg, T10706
Kathleen E. Blake, T10707
Amr Mohamed Anwar Alian, T10708
Scott Thomas Dietz, T10709
Emily Anne Haggard, T10710
Jennifer Rose Hannah, T10711

Hiu To Cheung, T10712
Robert Rhoades, T10713
Eric William Essian, Jr., T10714
Alfred H. Darakjian, T10715
Kevin Thomas Wren, T10716
Brandan Allen Halsey, T10717
Drew Phillip Kretz, T10718
Cheryl Thornton Rhodes, T10719
Christopher Daniel Jacquier, T10720
Matthew Richard Erickson, T10721
Mihaela Gorciu, T10725
John Dustin Luchuck, T10726
Brice Paul Humpolick, T10727
Giang T. Bui, T10728
June Bretz Jebram, T10729
William Allan Forbes, T10730
David Stuart Tingley, T10731
Meghan Zettlemoyer Ludwig, T10732
Nicholas Lowe Moffitt, T10733
Tiffany Marie Flack, T10734
Kristie Hertz Cross, T10735
Nicholas Michael Wilcox, T10736
Shalil Prendes Giannone, T10737
Paul Aime Dussault, Jr., T10738
Katelyn Nicole Epperson, T10739
Pablo Lizarazo, T10740
Cara Jo Murbach, T10741
Ian Matthew Santell, T10742
Mark Conrad Ledman, T10743
Brian Patrick Alderson, T10744
Justin Thomas Stone, T10745
Justin Bryce Higbee, T10746
Mitchell Warren Mayer, T10747
Charles Wescott Andrews, T10748
Vladimir Haralambiev, T10749

Reinstatements - The Committee recommended that the Board approve the following:

John Holmes Bergartt, #19366
Amy Merricks Chandler, #39373
Khristopher Brock Conner, #40178
Gregory J. Dudley, #34050
Shannon Keeley Holt, #20625

Meredith Reynolds McGhee, #25704
Monica Marie Reid, #27469
Eric Brian Tichenor, #21431
Ernest Rickman Wilkins, #15238

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Rodney Tyler Allison, #35859

William Knox Lively, #26469

Firm Registrations - The Committee recommended that the Board approve the following professional limited liability companies that were approved by the Executive Director:

T. Clark, CPA, PLLC

Michael Mellow, CPA, PLLC

Examinations -The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Ahmet Akbay

Nicholas Carpenter

Christine Allen

Rebecca Carroll

Raphael Allen

Justin Casey

Robert Allen

Jacob Casper

Deborah Anderson

Marina Chaconas

Douglas Angle

Maria Chen

Jack Archibald

Jane Chiavelli

Ashlee Arnold

Madelyn Church

Christine Asciutto

Marlon Clair Sharp

Brenna Aube

Carrie Clark

Tyler Augat

Nicholas Clark

Megan Austin

Rashaad Clavon

Benjamin Badgley

Victoria Cobb

Austin Baker

Drew Coble

Katelyn Barbee

Robert Cochrane

Jessica Barton

Rodrigo Cohen

Kyle Beale

Chad Collins

Anthony Bechtel

Kevin Collins

Emily Bedsole

Philip Colvard

Kyle Beebe

Diandra Crowley

Christopher Bernardon

Emily Crum

Christopher Best

Zeynep Cukro

Anna Blake

Angel Dameron

Emily Boggs

Christopher Davidson

Kari Bohning

Casey Davis

Natalie Bolick

Eliza Davis

Joshua Bollinger

Jillian Davis

Christopher Bonavita

Shelby Davis

Julianna Bond

Christianne De La Cruz

Taylor Bonds

Adam Dedie

Aaron Bonertz

Daniel DiLeone

Stephen Boyd

Riley Dolan

James Brace

Brian Donaldson

Hannah Brown

Kerianne Doran

Ashley Bryant

Charles Dorcelien

David Bullard

Paul Drenth

Michael Caffarello

Sallie Dusenbury

Joshua Edwards
Elizabeth Eisenrauch
Kristen Ellington
Brooke English
Parker Esoda
Christopher Fields
Christopher Fife
Adam Filipponi
Sean Fitzgerald
Chelsea Forman
Steven Franklin
Shanell Frazer
Laura Fulp
Monica Gao
Karmen Gardner
Elizabeth Gay
William Gibbons
Nicholas Gilliam
Rodney Gillis
James Gladue
Christine Glennon
Christopher Good
Martha Goodman
Karl Green
Robert Gregar
Grace Gregory
Cynthia Grose
Trevor Haga
Gregory Hales
Michael Hamilton
Christopher Hardin
Michael Hardy
Benjamin Harrison
Susan Haskins
James Hayne
Crystal Helton
Matthew Henderson
Mark Hendricks
Sam Henrickson
Hayley Henson
Kady Hill
Claudia Holland
Paige Honeycutt
Erica Horrigan
Nicholas Howarth
Jacob Hoyle
Austin Humphries
Mary Hutchings
Kevin Israel
Ashton James

Shannon Jeffers
David Jennings
Angela Johnson
John Johnson
Cole Jordan
David Joslin
Joel Kappeler
Samantha Kattan
Harpreet Kaur
Nicolas Kilmer
Jonathan Kim
Michael King
Thomas Klein
Michael Klem
David Ko
Robert Kocur
Antonio Kornegay
Larissa Korniychuk
Ryan Kose
Madeleine Kruener
Christopher Ladner
Caroline Lancia
Tara Larach
Jacques LeBlanc
James Lee
Kristen Lee
Steven Leerberg
Cortney Leggett
Mary Lennon
Zhekang Li
Thomas Livingston
Leah Lloyd
Teresa Lonneman
Erica Love
Austin Lowrey
Erik Anton Lund
Noah Mackey
Eric Mahaney
Yvette Mammes
Matthew Martin
Kirsten Mauney
Patrick Maynard
Robert McCarthy
Julian McClellan
John McCloy
Ricky McCoy
Haley McCurdy
Melissa McFall
Colin McKenna
Richard McLawhorn

Emily Mellnik
Shuoyi Meng
Erica Merriman
Tracy Miliano
Evan Miller
Keegan Mills
Kelley Miltier
Erin Mirante
Allison Mitchell
Christopher Mitchell
Michael Mitropoulos
Susan Mizelle
Thanh Moco
Paul Modzelewski
Harry Mohan
Cindy Montoya
Robert Moore
Matthew Morefield
April Morris
Shannon Morton
Cynthia Mosley
Trenton Mosley
Natasha Murrillo-Gill
Benjamin Myers
Lydia Mysnyk
Morgan Nash
Emanuel Nasui
Diana Neaga
Haley Nona
Melanie Novick
Tara Null
Daniella Ognibene
Clare Orsega
Dennise Osei-Bonsu
Emily Owens
Charlene Pacheco
Cameron Parrish
Demetrice Patterson
Meghan Perdue
Natalie Peterson
Jody Picarella
Charlotte Pielak
Charrick Pierce
Marta Pisarska
Tiffany Plackett
Marissa Plants
Caitlin Poteet
Brittany Powell
Justin Powell
Emily Price

Hilary Prinz
Frederick Proctor
Tram Quach
Zachary Quickel
Mariah Ramann
Malcolm Ramsammy
Elizabeth Reiher
Stephanie Reitz
Brian Renegar
Katharine Rice
Sandra Richards
Deonna Richardson
Ryan Richardson
Taryn Richardson
Brooke Richey
Kayla Ricks
Megan Ring
Danielle Robinson
Ross Robison
Richard Rodriguez
Tess Rollins
Natasha Roman
Penny Rose
Joshua Rosenberger
Candice Rowland
Autumn Rubio
Brad Rudiger
Anastasia Rusakova
Sage Russoli
Kyle Salvaterra
Landon Savino
Jennifer Schafer
Kara Schell
Lewis Schooler
Anne Settlemyre
Pamela Seward
Heather Shamblin
Darrius Shaw
Allison Shikorsky
Adrienne Shoaf
Jordan Silcox
Sarah Silver
Monica Simmons
Kornravee Sintavanon
Katherine Sirls
Victoria Sloop
Andrew Smith
Ashley Smith
Dylan Smith
Shanen Smith

Oluwademilade Soile
Eric Sommermann
Christopher Soto
Mason Spease
Talmage Spence
Shannon Spillane
Spencer Stamey
Tamara Stanic
Jordan Starnes
Zackary Starnes
Emma Strickland
Shanique Sumter
Brandon Tahamtan
Yosef Teffera
Taylor Thene
Amanda Thompson
Danielle Thompson
Matthew Thompson
Michelle Tilley
Casper Timberlake
John Todd
Jordan Towler
Savannah Townsend
Kenny Tran
Walter Trobaugh

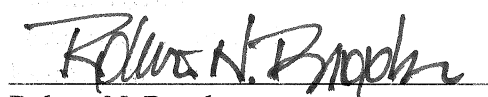
Bat-Ulzii Tumor-Ochir
William Turlington
Kelsey Turner
Andrew Underwood
Cody Underwood
Dominick Vaccaro
Laura Valdes
Maria Velazquez Lopez
Kim Ngan Vu
Elizabeth Warren
Roger Warren
Troy Warren
Joshua Waters
Qing Wei
Tara White
Patricia Whitted
William Whittington
Hayley Wicks
Kimberly Williams
Antuan Wilson
Victoria Winstead
Daniel Wolf
Bryan Wright
Deyu Zeng

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The monthly operational metrics, the Executive Staff Report, and strategic plan update were provided.

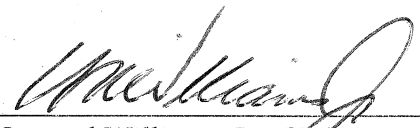
ADJOURNMENT: Messrs. Cook and Winstead moved to adjourn the meeting at 10:30 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



L. Samuel Williams, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2016105-1 and C2016105-2

IN THE MATTER OF:
Elizabeth K. Gomes, CPA, #17518
Elizabeth Keel Gomes, PLLC
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent Firm stipulate to the following:

1. Elizabeth K. Gomes, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 17518 as a Certified Public Accountant.
2. Elizabeth Keel Gomes, PLLC (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina.
3. The Respondent Firm underwent a system peer review, which was finalized on August 3, 2017.
4. The Board, upon reviewing the results of the peer review, notes that the Respondent has indicated that certain parts of the workpapers were corrupted during the peer review process. Nevertheless, there remained some deficiencies regarding the form and timing of audit documentation and the classification of a federal program in a report.
5. Although the Respondent disputes those findings, she does not desire to perform further audits and has, therefore, agreed to this Consent Order.
6. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent Firm's failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403, and .0212.

Consent Order - 2
Elizabeth Keel Gomes, PLLC

3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent Firm's consent to this order, the Respondent Firm is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

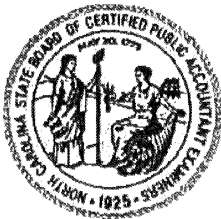
1. The Respondent Firm is censured.
2. The Respondent Firm has signed a written statement acknowledging that the Respondent Firm is not currently participating in, performing, or reviewing any audit engagements.
3. Prior to the Respondent Firm participating in, performing, or reviewing any audits, the Respondent Firm shall be required to complete the following:
 - a. Each staff member participating in audit engagements must take at least eight (8) hours of group-study CPE related to Audit Documentation annually until the Respondent Firm receives a pass on a system peer review or a pass or pass with deficiencies on an engagement peer review.
 - b. The Respondent Firm must undergo a review of any audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

CONSENTED TO THIS THE 10TH DAY OF SEPTEMBER, 2018.
(Day) (Month) (Year)

ef kl Gomes
Individual authorized to sign on behalf of Respondent Firm
ef kl Gomes
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF OCTOBER, 2018.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

William J. Williams
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2018319

IN THE MATTER OF:
Patrick M. Milburn, CPA, #39826
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Patrick M. Milburn, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 39826 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2016 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2016 and 2017 requirements.
5. The Respondent failed to provide documentation to substantiate completion of the ethics course mandated to meet his 2016 CPE requirements that he claimed on his 2017-2018 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

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CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

NC BOARD OF
OCT -9 2018
CPA EXAMINERS

Consent Order - 3
Patrick M. Milburn, CPA

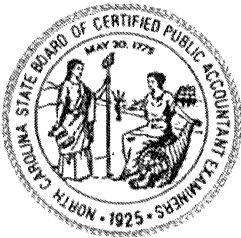
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 4th DAY OF October, 2018.
(Day) (Month) (Year)

Patrick M. Milburn
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF OCTOBER, 2018.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

William J. Milburn Jr.
President

NC BOARD OF
OCT -9 2018
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2018320

IN THE MATTER OF:
Denise C. Sawyer, CPA, #14613
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and the Respondent stipulate to the following:

1. Denise C. Sawyer, CPA (hereinafter "Respondent") is the holder of North Carolina certificate number 14613 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2017-2018 individual certificate Renewal ("Renewal") that between January 1, 2016, and June 30, 2017, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2016 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2016 and 2017 requirements.
5. The Respondent was unable to provide documentation for five (5) hours of the 2016 CPE hours that she would need to meet the forty (40) hour requirement for her 2017-2018 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), 93-10(b) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-five (45) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

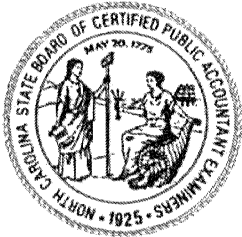
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 26 DAY OF SEPTEMBER, 2018.
(Day) (Month) (Year)

Denise C. Sawyer
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF OCTOBER, 2018.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *William J. Williams*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2018068

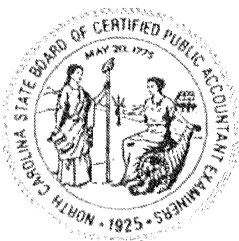
IN THE MATTER OF:
Joseph Denard Reid, CPA, #36846
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Joseph Denard Reid (hereinafter "Mr. Reid") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Reid failed to timely file the annual firm registration for Joseph Reid, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Reid subsequently renewed his firm registration, which was received by the Board on February 13, 2018.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Reid's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
5. Mr. Reid has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have unanimously decided to accept Joseph Denard Reid's payment as full resolution of the aforementioned rules violation.

This the 25 day of OCTOBER, 2018.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY:

President